



## APPENDIX

Pertinent provisions of the New Hampshire Revised Laws relating to the assessment, abatement and collection of taxes.

Ch. 74, Sects. 1, 3.

"1. RESIDENTS. Every person shall be taxed in the town in which he is an inhabitant or resident on April first, for his poll and estate, except in cases otherwise provided by law.

"3. CORPORATION PROPERTY. Taxable property of corporations, and property taxable to corporations shall be taxed to the corporation by its corporate name, in the town in which it is located, except where other provision is made."

Ch. 75, Sects. 1, 6, 13.

"1. ANNUAL LIST. The selectmen of each town shall annually, in April, make a list of all the polls and take an invoice of all the estate liable to be taxed in such town on the first day of that month.

"6. RETURN OF INVENTORY. Every person and every corporation, by its president or other principal officer, shall fill out the blank inventory in all respects according to its requirements, and subscribe and make the required oath thereto before some justice of the peace or a selectman or assessor, either of whom is empowered to administer the same, and shall deliver, or, in case of non-resident persons or corporations, mail such inventory to the selectmen or assessors on or before April fifteenth of that year.

"13. DOOMAGE. If any person or corporation shall wilfully omit to make and return such inventory, or to answer any interrogatory therein contained, or shall make any false statement therein; or if the selectmen or assessors shall be of opinion that the inventory returned does not contain a full and correct statement

of the property for which the person or corporation is taxable; or that the person making the same has wilfully omitted to give required information, or has made false answers or statements therein, the selectmen or assessors shall ascertain, in such way as they may be able, and as nearly as practicable, the amount and value of the property for which the person or corporation is taxable, and shall set down to such person or corporation, by way of doomage, four times as much as such property would be taxable if truly returned and inventoried."

Ch. 77, Sects. 11, 13, 14.

"11. INTEREST. Interest at ten per cent shall be charged upon all taxes not paid on or before December first, after their assessment, from that date, which shall be collected with the taxes as incident thereto.

"13. BY SELECTMEN. Selectmen, for good cause shown, may abate any tax assessed by them or by their predecessors. All applications for abatement shall be in writing.

"14. BY COURT. If they neglect or refuse so to abate, any person aggrieved, having complied with the requirements of chapter 75, may, within six months after notice of such tax, and not afterwards, apply by petition to the superior court in the county, which shall make such order thereon as justice requires."

Ch. 80, Sects. 4, 5, 6, 8.

"4. NOTICE TO PERSONS. The collector shall give notice of such tax to every person taxed, or leave a notice thereof in writing at his abode, fourteen days at least before he shall distrain therefor, unless in cases where he has reason to believe such person is about to remove from town. But no notice of the tax shall be necessary under this section if the tax is against a person who is not an inhabitant of the state, or if the person against whom the tax was assessed has removed from the town.

"6. **DISTRAINT.** Upon neglect or refusal of any person or corporation to pay the taxes assessed upon them, the collector may distrain the goods and chattels of such person or corporation. Such distraint shall be valid only if begun within one year from October first following the assessment.

"8. **DISTRAINT: PROCEDURE.** The collector shall keep the property distrained four days at the cost of the owner. If the tax, cost and charges are not then paid he shall post, in two or more public places in the town where the sale is to be, twenty-four hours before the time of sale, a notice of the place, day and hour of sale, with a particular description of the property to be sold; and at the time and place appointed, which shall be in the town where the distress is made, between the hours of ten in the forenoon and six in the afternoon, and within forty-eight hours after the expiration of said four days, he shall sell the same at auction."